

Article - Local Government

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§20–201.

(a) This section applies to a political subdivision of the State that is authorized to impose a sales tax.

(b) Except as part of the imposition of a sales tax generally on business transactions and businesses, a political subdivision may not impose a sales tax on advertising transactions or advertisers.

(c) A political subdivision may not impose a sales tax on advertising transactions or advertisers at a rate that exceeds the rate under a sales tax imposed generally on other business transactions or other businesses by the political subdivision.

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